

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 20TH JUNE 2007 / 30TH JYAISHTA 1929

WP(C).No. 17744 of 2007(K)

PETITIONER:

**T.M. KURIAKOSE, S/O. MANI,
PERMANENTLY RESIDING AT THURAKARA THEVARKATTU
HOUSE, KOKKAPPILLY POST, VENNIKULAM, ERNAKULAM DT.**

BY ADV. SRI.P.KURUVILLA JACOB.

RESPONDENTS:

- 1. THE INTELLIGENCE OFFICER,
SQUAD NO.III, COMMERCIAL TAXES, PALAKKAD DISTRICT.**
- 2. THE INSPECTING ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES (INTELLIGENCE),COMMERCIAL TAXES,
PALAKKAD.**
- 3. THE TAHSILDAR,
KUNNATHUNADU TALUK, KUNNATHUNADU,
PERUMBAVOOR, ERNAKULAM DISTRICT.**
- 4. THE VILLAGE OFFICER,
THIRUVANIYOOR VILLAGE, ERNAKULAM DISTRICT.**

BY GOVT. PLEADER SRI. MOHAMMED RAFFIQ.

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 20/06/2007,THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

W.P.(C). NO.17744/2007:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE JUDGEMENT DTD. 01/06/04 IN O.P. 8606/1999 OF THE HONOURABLE HIGH COURT.

EXT.P.2: COPY OF THE PETITIONER'S LETTER DTD. 28/06/06 SUBMITTED BEFORE .1.

EXT.P.3: COPY OF THE PETITIONER'S REGISTERED LETTER DTD. 08/03/07 FORWARDED TO R1.

EXT.P.3.A: COPY OF THE POSTAL ACKNOWLEDGEMENT RECEIPT RECEIVED FROM R.1.

EXT.P.4: COPY OF THE PETITIONERS REGISTERED COMPLAINT DTD. 13/03/07 FORWARDED TO R.3.

RESPONDENT'S EXHIBITS: NIL.

//TRUE COPY//

prv.

C.N.RAMACHANDRAN NAIR, J.

.....
W.P.(C) No.17744 of 2007
.....

Dated this the 20th day of June, 2007.

JUDGMENT

The petitioner has furnished security along with Solvency Certificate for release of consignment with vehicle. Proceedings for seizure of vehicle is no longer tenable because this court declared Section 30C of the KGST Act invalid. However, respondents 1 and 2 are free to consider penalty under Section 45A or Section 29A or any other proceeding under the Act. The W.P. is accordingly disposed of directing respondents 1 and 2 to issue notice of proposal, if any, to levy penalty or to demand tax and to complete the proceeding after hearing the petitioner within a period of two months from the date of production of copy of this judgment. Petitioner should be released from the guarantee and solvency after recovery under impugned order, if any demand is raised and if no orders are passed, security should be released in any case within three months from date of production of copy of this judgment.

C.N.RAMACHANDRAN NAIR

Judge

pms